

# Compensation & Benefits Review

## INDEX • Volume 24 • (1992)

### KEY

- J/A:56 = July/August: Page 56  
(CMP) = Compensation Management  
in Practice  
(F) = Feature Article  
(LO) = Legal Outlook  
(SR) = Selected Reading  
(S) = Survey

### Subject Index

#### BENCHMARKING

- The Benchmarking Process (F)..... S/O:21

#### BENEFITS

- Benefits That Bend (SR)..... S/O:64  
Flexible Compensation Plans: Buying and Selling Vacation  
Time (CMP)..... M/J:15  
The View from the Board: The State of Compensation and  
Benefits Today (F)..... M/A:24  
When Employees Direct Their Own Investments  
(SR)..... J/F:73

#### COMPENSATION MANAGEMENT

- A Bonus Plan that Promotes Customer Service  
(CMP)..... S/O:15  
Beyond Total Compensation: The Total-Cost Perspective  
(F)..... J/F:56  
Compensation Under Siege: How to Win the Battle  
(F)..... N/D:30  
Is It Time to Eliminate the Piece Rate Incentive System?  
(F)..... M/A:43  
Meeting the Global Challenge (F)..... J/A:26

- Pay for Performance for Hourly Workers: The Quaker  
Oats Alternative (CMP)..... M/A:18  
Preparation for an Initial Public Offering: Structuring  
Compensation Plans (F)..... J/A:52  
The Strategic Centrality of Jobs: A Measure of Value  
(F)..... J/F:61  
Strategic Impact Merit Pay (F)..... J/A:38  
Strengthening the Pay-Performance Relationship: The  
Research (F)..... N/D:53  
Structureless Salary Management: A Modest Proposal  
(CMP)..... J/A:22  
Structuring Compensation Plans for Mergers and Acqui-  
sitions (F)..... S/O:47  
Variable Pay Programs: Tracking Their Direction  
(S)..... N/D:08  
Will Traditional Salary Administration Survive the Stamp-  
ede to Alternative Rewards? (F)..... N/D:42

#### EXECUTIVE COMPENSATION

- Director Compensation: Challenge of the '90s (SR). J/A:67  
Don't Be Afraid of Phantom Stock (F)..... S/O:39  
Managing the Board Review of Executive Pay (F). N/D:35  
The View from the Board: The State of Compensation and  
Benefits Today (F)..... M/A:24

#### FLEXIBLE COMPENSATION

- Benefits That Bend (SR)..... S/O:64  
Flexible Compensation Plans: Buying and Selling Vacation  
Time (CMP)..... M/J:15  
The View from the Board: The State of Compensation and  
Benefits Today (F)..... M/A:24

#### GAINSHARING

- The Evolutionary Development of a Scanlon Plan  
(F)..... M/A:50  
Gainsharing: A Bonus Plan or Employee Involvement?  
(F)..... J/F:46  
Gainsharing Experiments in Health Care (F) ... M/A:57  
Implementing a Gainsharing Plan: What Companies Need  
to Know (F)..... J/F:21

National Gainsharing Study: The Importance of Industry Differences (F).....	J/F:34
-----------------------------------------------------------------------------	--------

#### GOVERNMENT REGULATION

1992 Qualified Plan Amendments (LO).....	J/F:06
Annuities and Financially Troubled Insurance Companies (LO).....	N/D:06
The FLSA Overtime Provision: A New Controversy? (F).....	J/A:60
Recent Federal Actions of Note (LO).....	M/J:06
Requirements for Releasing Age Discrimination Claims (LO).....	M/A:07
The Right to Control: Are Your Workers Independent Contractors or Employees? (F).....	J/A:30
Supreme Court Adopts Common Law Definition of "Employee" for ERISA Purposes (LO).....	J/A:06
Supreme Court Pension Decision; Court of Appeals Fiduciary Decision (LO).....	S/O:06

#### GUARANTEED INVESTMENT CONTRACTS

GIC Strategies for the '90s (SR).....	N/D:63
GICs: A Solid Choice for Pension Plans (SR)....	S/O:61

#### HEALTHCARE

10 Facts About Point-of-Service Plans (SR) ....	M/A:68
Beating the Odds (SR).....	S/O:69
Benefits of Center-of-Excellence Programs (SR)...	M/J:71
Evaluating Dental Insurance Packages (F).....	M/J:49
Managed Care: The Solution or the Problem? (F).....	M/J:38
Mental Health Benefits and Managed Care: The State of the Art (F).....	M/J:46
Unhealthy Business (SR).....	N/D:67
The View from the Board: The State of Compensation and Benefits Today (F).....	M/A:24
Readers Speak Out: On Workers Compensation (S).....	J/A:08
What PPOs and Insurers Want From Each Other (SR).....	J/F:69

#### INTERNATIONAL

Compensation Legislation in India: What U.S. Investors Need to Know (F).....	S/O:57
A Guide to the New Pension Rules in Ireland (F).....	M/J:58

#### MOTIVATION

A Bonus Plan that Promotes Customer Service (CMP).....	S/O:15
Designing a Sales Strategy that Keeps the Customer in Mind (F).....	M/A:30
Pay for Performance for Hourly Workers: The Quaker Oats Alternative (CMP).....	M/A:18
R <sup>2</sup> : The Reward and Recognition Phenomenon (F).....	N/D:48
Strengthening the Pay-Performance Relationship: The Research (F).....	N/D:53
Variable Pay Programs: Tracking Their Direction (S).....	N/D:08

#### PAY EQUITY

Pay Equity Through Job Evaluation: A Case Study (F).....	J/A:46
----------------------------------------------------------	--------

#### PENSIONS

GICs: A Solid Choice for Pension Plans (SR)....	S/O:61
A Guide to the New Pension Rules in Ireland (F).....	M/J:58
Pension Liability: Where Does the Responsibility Lie? (F).....	M/J:53
Retirement Plan Communications: Multimedia Campaigns (CMP).....	J/F:14

#### RESTRUCTURING

Preparation for an Initial Public Offering: Structuring Compensation Plans (F).....	J/A:52
Structuring Compensation Plans for Mergers and Acquisitions (F).....	S/O:47
The View from the Board: The State of Compensation and Benefits Today (F).....	M/A:24

#### RETIREE HEALTH BENEFITS

Managers Get Gray Hairs Over Retiree Benefits (SR).....	M/A:65
Retiree Health Benefits: A Total Compensation Perspective (F).....	M/J:21
Retiree Medical Plan Design (F).....	M/J:30
The View from the Board: The State of Compensation and Benefits Today (F).....	M/A:24

#### SALES COMPENSATION

Designing a Sales Strategy that Keeps the Customer in Mind (F).....	M/A:30
---------------------------------------------------------------------	--------

#### STOCKS

Don't Be Afraid of Phantom Stock (F).....	S/O:39
Preparation for an Initial Public Offering: Structuring Compensation Plans (F).....	J/A:52

#### TEAMS

Team-Based Pay Plans: A Key to Effective Teamwork (CMP).....	N/D:24
--------------------------------------------------------------	--------

#### WORKERS COMPENSATION

Readers Speak Out: On Workers Compensation (S).....	J/A:08
Taking Charge of Workers Compensation Costs (SR).....	M/J:69
Workers Compensation: Managing Costs (F)....	S/O:30
Workers Compensation and Managed Care (SR) .	J/A:64

#### Author Index

##### Alsenbrey, Beverly W.

Preparation for an Initial Public Offering: Structuring Compensation Plans (F).....	J/A:52
-------------------------------------------------------------------------------------	--------

##### Barr, Stephen

Managers Get Gray Hairs Over Retiree Benefits (SR).....	M/A:65
---------------------------------------------------------	--------

##### Bartol, K. and L. Hagmann

Team-Based Pay Plans: A Key to Effective Teamwork (CMP).....	N/D:24
--------------------------------------------------------------	--------

##### Beck, David

Implementing a Gainsharing Plan: What Companies Need to Know (F).....	J/F:21
-----------------------------------------------------------------------	--------

##### Bergmann, Thomas J., and Harvey S. Gunderson

Pension Liability: Where Does the Responsibility Lie? (F).....	M/J:53
----------------------------------------------------------------	--------

##### Berman, Dr. Harris

Taking Charge of Workers Compensation Costs (SR).....	M/J:69
-------------------------------------------------------	--------

##### Berman, Steve, Steven E. Markham, K. Dow Scott, and Beverly L. Little

Gainsharing Experiments in Health Care (F) ...	M/A:57
------------------------------------------------	--------

##### Blessington, Mark

Designing a Sales Strategy that Keeps the Customer in Mind (F).....	M/A:30
---------------------------------------------------------------------	--------

- Burns, Dr. John M.**  
Benefits of Center-of-Excellence Programs (SR) . . . M/J:71
- Burns, Kyle C.**  
A Bonus Plan that Promotes Customer Service  
(CMP) . . . . . S/O:15
- Cardinal, Ken, and Jack Dolmat-Connell**  
Beyond Total Compensation: The Total-Cost Perspective  
(F) . . . . . J/F:56
- Cave, Douglas G., and Larry J. Tucker**  
10 Facts About Point-of-Service Plans (SR) . . . . M/A:68
- Comiskey, Gus**  
Director Compensation: Challenge of the '90s (SR). J/A:67
- Cox, Jr., Walter, Steven E. Markham, and K. Dow Scott**  
The Evolutionary Development of a Scanlon Plan  
(F) . . . . . M/A:50
- Cumming, Charles M.**  
Will Traditional Salary Administration Survive the Stampede to Alternative Rewards? (F) . . . . . N/D:42
- Cunningham, Edward P., and James P. Guthrie**  
Pay for Performance for Hourly Workers: The Quaker Oats Alternative (CMP) . . . . . M/A:18
- Dean, Douglas B.**  
Retirement Plan Communications: Multimedia Campaigns (CMP) . . . . . J/F:14
- Deshpande, Satish P.**  
Compensation Legislation in India: What U.S. Investors Need to Know (F) . . . . . S/O:57
- Dolmat-Connell, Jack, and Ken Cardinal**  
Beyond Total Compensation: The Total-Cost Perspective  
(F) . . . . . J/F:56
- England, John D.**  
Don't Be Afraid of Phantom Stock (F) . . . . . S/O:39
- Esposito, Michael D., and Peter A. Gold**  
The Right to Control: Are Your Workers Independent Contractors or Employees? (F) . . . . . J/A:30
- Faulkner, Jr., George R., and David G. Schorr**  
Flexible Compensation Plans: Buying and Selling Vacation Time (CMP) . . . . . M/J:15
- Fisher, Daniel J., and Jerry M. Newman**  
Strategic Impact Merit Pay (F) . . . . . J/A:38
- Gadja, Anthony J.**  
Retiree Medical Plan Design (F) . . . . . M/J:30
- Gerst, Steven R., and Stryker Warren, Jr.**  
Workers Compensation and Managed Care (SR) . J/A:64
- Gold, Peter A., and Michael D. Esposito**  
The Right to Control: Are Your Workers Independent Contractors or Employees? (F) . . . . . J/A:30
- Gray, Mary W.**  
Pay Equity Through Job Evaluation: A Case Study  
(F) . . . . . J/A:46
- Gunderson, Harvey S., and Thomas J. Bergmann**  
Pension Liability: Where Does the Responsibility Lie?  
(F) . . . . . M/J:53
- Guthrie, James P., and Edward P. Cunningham**  
Pay for Performance for Hourly Workers: The Quaker Oats Alternative (CMP) . . . . . M/A:18
- Hagmann, L. and K. Bartol**  
Team-Based Pay Plans: A Key to Effective Teamwork  
(CMP) . . . . . N/D:24
- Heitner, Mark A.**  
Mental Health Benefits and Managed Care: The State of the Art (F) . . . . . M/J:46
- Hughes, Bernard R., and William D. Templeton**  
GIC Strategies for the '90s (SR) . . . . . N/D:63
- Lalor, Stephen, and Paul Victory**  
A Guide to the New Pension Rules in Ireland  
(F) . . . . . M/J:58
- Lefkoe, Morty**  
Unhealthy Business (SR) . . . . . N/D:67
- Levine, Hermine Zagat**  
The View from the Board: The State of Compensation and Benefits Today (F) . . . . . M/A:24
- Little, Beverly L., K. Dow Scott, and Steven E. Markham**  
National Gainsharing Study: The Importance of Industry Differences (F) . . . . . J/F:34
- Little, Beverly L., K. Dow Scott, Steven E. Markham, and Steve Berman**  
Gainsharing Experiments in Health Care (F) . . . M/A:57
- Longnecker, B. and C. Wood**  
Compensation Under Siege: How to Win the Battle  
(F) . . . . . N/D:30
- Lusvardi, Anthony**  
When Employees Direct Their Own Investments  
(SR) . . . . . J/F:73
- Markham, Steven E., K. Dow Scott, and Walter G. Cox, Jr.**  
The Evolutionary Development of a Scanlon Plan  
(F) . . . . . M/A:50
- Markham, Steven E., Beverly L. Little, and K. Dow Scott**  
National Gainsharing Study: The Importance of Industry Differences (F) . . . . . J/F:34
- Markham, Steven E., K. Dow Scott, Beverly L. Little, and Steve Berman**  
Gainsharing Experiments in Health Care (F) . . . M/A:57
- Martin, Christopher L., and Jerry M. Newman**  
The FLSA Overtime Provision: A New Controversy?  
(F) . . . . . J/A:60
- Masternak, Robert L., and Timothy L. Ross**  
Gainsharing: A Bonus Plan or Employee Involvement  
(F) . . . . . J/F:46
- McQuiggan, William B.**  
Evaluating Dental Insurance Packages (F) . . . . M/J:49

- Milkovich, Carolyn, and George Milkovich**  
Strengthening the Pay-Performance Relationship: The Research (F) ..... N/D:53
- Milkovich, George, and Carolyn Milkovich**  
Strengthening the Pay-Performance Relationship: The Research (F) ..... N/D:53
- Morgenstern, Marlene L.**  
Workers Compensation: Managing Costs (F) .... S/O:30
- Morrison, Richard D., and George W. Rimler**  
Managed Care: The Solution or the Problem? (F)..... M/J:38
- Mulino, Julia A.**  
What PPOs and Insurers Want From Each Other (SR) ..... J/F:69
- Newman, Jerry M., and Daniel J. Fisher**  
Strategic Impact Merit Pay (F) ..... J/A:38
- Newman, Jerry M., and Christopher L. Martin**  
The FLSA Overtime Provision: A New Controversy? (F) ..... J/A:60
- O'Neal, Sandra**  
R<sup>2</sup>: The Reward and Recognition Phenomenon (F)..... N/D:48
- Overman, Stephenie, and Linda Thornburg**  
Beating the Odds (SR) ..... S/O:69
- Rappaport, Anna M.**  
Retiree Health Benefits: A Total Compensation Perspective (F)..... M/J:21
- Rich, Jude T.**  
Meeting the Global Challenge (F) ..... J/A:26
- Rimler, George W., and Richard D. Morrison**  
Managed Care: The Solution or the Problem? (F). M/J:38
- Ross, Timothy L., and Robert L. Masternak**  
Gainsharing: A Bonus Plan or Employee Involvement? (F) ..... J/F:46
- Schorr, David G., and George R. Faulkner, Jr.**  
Flexible Compensation Plans: Buying and Selling Vacation Time (CMP) ..... M/J:15
- Scott, K. Dow, Steven E. Markham, and Walter G. Cox, Jr.**  
The Evolutionary Development of a Scanlon Plan (F) ..... M/A:50
- Scott, K. Dow, Steven E. Markham, and Beverly L. Little**  
National Gainsharing Study: The Importance of Industry Differences (F) ..... J/F:34
- Scott, K. Dow, Steven E. Markham, Beverly L. Little, and Steve Berman**  
Gainsharing Experiments in Health Care (F) ... M/A:57
- Smith, A. W. "Pete"**  
Structureless Salary Management: A Modest Proposal (CMP) ..... J/A:22
- Snarr, Brian R.**  
1992 Qualified Plan Amendments (LO) ..... J/F:06  
Annuities and Financially Troubled Insurance Companies (LO) ..... N/D:06  
Recent Federal Actions of Note (LO) ..... M/J:06  
Requirements for Releasing Age Discrimination Claims (LO) ..... M/A:07  
Supreme Court Adopts Common Law Definition of "Employee" for ERISA Purposes (LO) ..... J/A:06  
Supreme Court Pension Decision; Court of Appeals Fiduciary Decision (LO) ..... S/O:06
- Spendolini, Michael J.**  
The Benchmarking Process (F)..... S/O:21
- Tane, Lance D.**  
Benefits That Bend (SR) ..... S/O:64
- Templeton, William D., and Bernard R. Hughes**  
GIC Strategies for the '90s (SR) ..... N/D:63
- Thornburg, Linda, and Stephenie Overman**  
Beating the Odds (SR) ..... S/O:69
- Tucker, Larry J., and Douglas G. Cave**  
10 Facts About Point-of-Service Plans (SR) .... M/A:68
- Victory, Paul, and Stephen Lalor**  
A Guide to the New Pension Rules in Ireland (F)..... M/J:58
- Warren, Jr., Stryker, and Steven R. Gerst**  
Workers Compensation and Managed Care (SR)..... J/A:64
- Weinberger, Theodore E.**  
The Strategic Centrality of Jobs: A Measure of Value (F) ..... J/F:61
- White, William L.**  
Managing the Board Review of Executive Pay (F) ..... N/D:35
- Wilson, Thomas B.**  
Is It Time to Eliminate the Piece Rate Incentive System? (F) ..... M/A:43
- Wolff, William A.**  
GICs: A Solid Choice for Pension Plans (SR).... S/O:61
- Wood, C. and B. Longnecker**  
Compensation Under Siege: How to Win the Battle (F) ..... N/D:30
- Wood, Judy**  
Structuring Compensation Plans for Mergers and Acquisitions (F) ..... S/O:47
- Zitaner, Eric D.**  
Variable Pay Programs: Tracking Their Direction (S) ..... N/D:08

